

Dong-A Socio Holdings Anti-Bribery & Anti-Corruption Policy

ver. 1

8 July 2026

1. Overview

1.1 Purpose

Dong-A Socio Holdings maintains a zero-tolerance policy toward any form of corruption or bribery in any of its business activities. The Company adheres to applicable domestic and international anti-corruption laws and regulations and upholds transparent and ethical business conduct as a fundamental management principle. The Company recognizes that ethical business conduct goes beyond mere compliance with laws and regulations; it serves as the foundation for the Company's long-term value creation and sustainable growth.

This policy sets out comprehensive measures to prevent misconduct, including corruption, bribery, fraud, and money laundering, and specific standards and guidelines so that employees and relevant stakeholders can clearly understand their obligations and put them into practice in their daily work. This policy is made publicly available for all stakeholders to review.

1.2 Scope of Application

This policy applies to all employees of Dong-A Socio Holdings and also applies to third parties, such as business associates and agents, who perform duties on behalf of the Company. Furthermore, as the Group's holding company, Dong-A Socio Holdings may extend the application of this policy to the business activities of Group companies to the extent applicable.

1.3 Principles of Application

Dong-A Socio Holdings shall comply with applicable anti-corruption and anti-bribery laws, regulations, and other compliance requirements in the countries and regions where it conducts business. In cases where relevant laws or regulations do not specify requirements or where such requirements are unclear, business operations shall be conducted in accordance with this policy.

2. Definitions

The definitions of key terms used in this policy are as follows.

a. Corruption and Bribery

This refers to any act of inducing an individual to improperly influence or deviate from objective judgment or the proper performance of their duties, or providing benefits in violation of laws, regulations, or internal company policies; it encompasses any act of offering, promising, providing, accepting, or soliciting an improper benefit (financial or non-financial), directly or indirectly through a third party, regardless of location.

b. Improper Advantage

This refers not only to financial benefits but also to any form of advantage intended to secure, directly or indirectly, a favorable position or outcome, such as business opportunities or benefits, the acquisition of contracts or permits, regulatory exemptions, and access to information.

c. Facilitation Payment

This refers to small amounts of money, gifts, or benefits provided to ensure that a public official or a private-sector business partner performs routine duties that they are already obligated to perform as part of their normal job responsibilities.

d. Fraud

This refers to any act of intentionally deceiving another person for the purpose of obtaining unfair or illegal gains.

e. Money Laundering

This refers to the act of concealing the source, ownership, or purpose of funds obtained illegally or through fraudulent means in order to make them appear to be legitimate.

f. Conflict of Interest

This refers to a situation in which business, financial, political, or personal interests may impair objective judgment in the performance of one's duties.

g. Business Associate

This refers to external parties with whom we currently have a business relationship or with whom we plan to establish a relationship in the future, including partners, agents, consultants, and suppliers.

h. Public Officials, etc.

This refers to individuals who belong to the legislative, executive, or judicial branches or perform public functions, regardless of whether elected, appointed, or otherwise holding public office; officers, employees, and agents of public institutions, public corporations, and international organizations; and political party officials and candidates for public office. Furthermore, when applying South Korean domestic law, this includes all "public officials, etc." and "persons performing public duties" as defined by the "Act on the Prohibition of Improper Solicitation and Graft," including officers and employees of schools and school foundations at all levels, officers and employees of media organizations, and private citizens who perform public duties by being entrusted with the authority of a public institution or by participating in a committee.

3. Basic Principles

a. Standards for Preventing Corruption and Bribery

All forms of misconduct, including corruption and bribery, are prohibited in both the public and private sectors, and the prohibitions listed in the following subparagraphs shall be observed.

- ① It is prohibited to directly or indirectly offer, promise, or provide cash, gifts, entertainment, hospitality, or other benefits to public officials or business associates for the purpose of obtaining an improper advantage, or to demand or accept such items. This includes both active acts (offering) and passive acts (accepting).
- ② The offering of any improper benefit that could influence the judgment or actions of another party is prohibited, even if it is not intended to influence a specific business decision or secure something in return.
- ③ Indirect acts of corruption, bribery, or the offering of improper benefits through third parties, such as consultants, advisors, or suppliers, are prohibited.
- ④ Improper benefits provided to third parties—such as family members or relatives designated by the other party—are also considered bribes and are prohibited.
- ⑤ The provision of “facilitation payments” is strictly prohibited, regardless of the amount, local customs, or business necessity.
- ⑥ It is prohibited to provide improper benefits under the guise of political contributions, charitable contributions, or sponsorships or to use such means to evade or circumvent anti-corruption laws. Legitimate donations and sponsorships shall be conducted transparently in accordance with relevant laws, regulations, and internal procedures, and their details shall be recorded and managed.
- ⑦ Fraudulent acts intended to deceive others for the purpose of obtaining unfair or illegal benefits are prohibited, and all transactions and accounting records shall be accurately recorded and maintained.
- ⑧ We prohibit money laundering, which conceals the source or nature of illegally or improperly obtained funds. In particular, to prevent money laundering and disguised transactions involving shell companies with unclear ownership or business substance or organizations implicated in high-risk crimes, we thoroughly identify and manage suspicious transactions in accordance with relevant laws and regulations.

b. Standards for Permissible Gifts and Entertainment

The offering and acceptance of gifts and entertainment by officers and employees within the scope of customary courtesy during the performance of their duties are permitted only if all of the following conditions are met:

- ① They do not violate relevant domestic or international laws and regulations, conform to the social customs and business practices of the relevant country, and are at a level deemed appropriate and reasonable according to generally accepted social norms.
- ② There shall be a legitimate business purpose, and there shall be no risk of unduly influencing the other party's decision-making or creating the perception of such influence.
- ③ They shall be accurately recorded and managed in the accounting books and handled in accordance with the laws and regulations of the country where the actual transaction takes place.
- ④ Specific criteria for the provision and receipt of gifts, meals, and congratulatory and condolence payments, as well as value limits, shall be in accordance with the "Dong-A Socio Holdings Standards on Improper Solicitation and Acceptance of Money and Gifts."
- ⑤ The provision and receipt of money, gifts, and entertainment shall be handled in accordance with internal procedures, such as prior approval or post-facto reporting, and the details shall be recorded and managed.

c. Management of Conflicts of Interest

- ① Employees shall avoid situations in which their personal, financial, or other interests conflict with the Company's interests or could be perceived as such.
- ② Employees shall not exert undue influence on family members, relatives, or individuals or organizations with which they have a conflict of interest while performing their duties, including in matters related to hiring, human resources, contracts, procurement, and investments.
- ③ If a conflict of interest arises or is likely to arise due to outside activities, secondary employment, service on external boards, or personal investments, employees shall immediately report it to their supervisor and handle it in accordance with internal procedures.
- ④ The department in charge shall conduct an appropriate review of reported conflicts of interest and, if necessary, may implement measures such as recusal from duties, restrictions on decision-making, or other mitigation measures.

d. Management of Business Associates

- ① Business Associates engaged in transactions with the Company shall comply with the anti-corruption and anti-bribery principles of this policy.

② For business associates, prior to entering into a new contract, the Company shall obtain a "Supply Chain Code of Conduct Compliance Agreement" confirming their commitment to comply with the full text of the Dong-A Socio Group Code of Conduct, and shall track and retain executed compliance pledges.

③ Prior to entering into a new contract with a business associate, the Company shall obtain a "Pledge of Compliance with Anti-Corruption Measures" confirming their intent to comply with the principles prohibiting misconduct such as corruption and bribery, and shall include information on the Dong-A Socio Group reporting channels (Cyber Audit Office CLEAN:D, Help Line K-Whistle).

④ The Group regularly monitors whether business associates comply with anti-corruption and anti-bribery policies, and may take necessary measures, such as terminating contracts, if serious violations are confirmed.

e. Responsibilities and Roles

① The CEO expresses the highest level of commitment to anti-corruption and anti-bribery and conveys a clear message.

② The Audit Committee, under the Board of Directors, deliberates on and supervises ethical and compliance risks, including corruption and bribery.

③ The Compliance Officer systematically classifies and manages key legal risk areas, such as anti-corruption and anti-bribery, identifies potential risk factors, and develops improvement plans. In performing these anti-corruption duties, the Compliance Officer and the responsible department are guaranteed sufficient authority and independence, and may report directly to the Board of Directors (or the Audit Committee) and the Chief Executive Officer in the event of serious corruption-related concerns.

④ The department responsible for anti-corruption and anti-bribery regularly reports on compliance management activities and results to the Audit Committee. Furthermore, this department continuously monitors anticipated risks of legal violations and immediately reports them to management or the Audit Committee as necessary.

⑤ The head of each department is responsible for managing and supervising the employees under their jurisdiction to ensure compliance with this policy.

⑥ All employees shall faithfully comply with this policy, immediately report any inappropriate conduct to their supervisor or through the reporting channels, and complete compliance education and training.

f. Reporting and Protection of Whistleblowers

- ① Violations related to corruption and bribery may be reported at any time through the Cyber Audit Office (CLEAN:D), the K-Whistle Helpline, or other methods.
- ② Whistleblowing channels shall be readily accessible to employees at all times via the Dong-A Socio Holdings Ethics Management website and the internal portal; these channels are also open not only to employees but also to external stakeholders such as business associates and customers.
- ③ The anonymity of whistleblowers shall be protected, and employees who report in good faith or who refuse to comply with improper directives or participate in work related to suspected corruption shall not suffer any adverse consequences, such as retaliation, discrimination, or disciplinary action, on that basis.
- ④ Reports shall be handled confidentially in accordance with strict security procedures, and any disclosure or implication of a whistleblower's identity without their consent is prohibited.
- ⑤ The Company has established breach handling procedures, and reports of suspected violations shall be processed in the following order: receipt and review → initiation of investigation → completion of investigation → closure → notification of the outcome to the whistleblower (within a reasonable period after closure). All investigations shall be conducted confidentially, objectively, and fairly by personnel (or an independent external agency) who are completely independent from the department or individuals under investigation.
- ⑥ The status of reports received and processed, types of violations, and results of corrective actions may be disclosed in an appropriate manner in accordance with relevant laws, regulations, and internal standards.

g. Education and Awareness Raising

- ① Compliance management training shall be conducted at least once a year for all employees, and the Company shall strive to achieve a 100% completion rate.
- ② Information and case studies related to integrity and ethical management shall be provided through the internal portal, and during holiday periods, guidelines regarding the prohibition on accepting money or gifts and related standards shall be communicated.
- ③ All employees shall be required to submit, on a regular basis, a pledge to practice ethical management and a pledge to comply with anti-corruption policies.
- ④ Surveys to assess the level of compliance management implementation shall be conducted regularly, and policies and training programs shall be improved based on the results.

h. Monitoring and Auditing

- ① The Company shall regularly identify and assess risks of corruption, bribery, fraud, and money laundering across all business activities. Depending on the risk level, we will establish and implement financial controls—such as segregation of duties and dual approval—as well as non-financial controls, including accounting, human resources, and risk management procedures. The results of these assessments will be reported to management.
- ② The Company shall continuously conduct compliance reviews and internal audits to inspect employee misconduct related to stakeholders and violations of procedures.
- ③ The scope of the audit includes compliance with anti-corruption and anti-bribery policies; the adequacy of internal controls regarding gifts and entertainment; the status of conflict-of-interest reporting and resolution; and the results of monitoring compliance with anti-corruption and anti-bribery measures among business associates.
- ④ Based on the audit results, the Company shall report any non-conformities and recommendations for improvement to the Board of Directors, establish an improvement plan, and conduct follow-up monitoring.
- ⑤ The Company shall regularly evaluate the effectiveness of the anti-corruption and anti-bribery program, report the results to management, and continuously improve the relevant processes.

i. Corrective or Disciplinary Actions in Case of Violations

- ① Depending on the severity and intent of the violation, disciplinary measures, including warnings, disciplinary action, or termination, shall be imposed on violators in accordance with a resolution by the Personnel Committee.
- ② Civil and criminal legal liability may be imposed for violations; in serious cases, the Company may file a criminal complaint with relevant authorities, such as investigative agencies, and the Company may claim compensation for damages and seek restitution and take measures to recover unjust enrichment.
- ③ Measures such as contract termination may be taken against business associates.

j. Personnel and Compensation Management

- ① As a general rule, due diligence shall be conducted prior to hiring, personnel transfers, or promotions to comprehensively verify the eligibility, ethical standards, and commitment to compliance with anti-corruption policies of the relevant individuals. However, this requirement may be waived for positions with a significantly low risk of corruption or where there are valid reasons.
- ② Performance-based compensation systems—including performance targets, bonuses, and other incentives—shall be periodically reviewed to ensure they do not unduly pressure employees

to achieve results in a way that encourages corrupt practices, and reasonable safeguards shall be put in place.

4. Implementation and Amendments

4.1 This policy shall take effect on July 8, 2026.

4.2 This policy shall be reviewed periodically and may be revised immediately in the event of amendments to relevant laws and regulations, significant changes in the business environment, changes in management policies, or the occurrence of violations.

4.3 This policy shall be applied in conjunction with the Dong-A Socio Group Code of Conduct and the relevant compliance management system; in the event of a conflict with relevant laws and regulations, the stricter standard shall prevail.